

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wes-Del Community Schools (1885)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$5,989	\$74,527	n/a	n/a	> 500%
	11100 Regular Programs; Elementary	\$1,006,926	\$934,955	\$946,162	\$1,064,140	6%	14%	12%
	11200 Regular Programs; Middle/Junior High	\$87,502	\$0	\$0	\$9,614	-89%	n/a	n/a
	11300 Regular Programs; High School	\$1,226,260	\$1,426,782	\$1,391,728	\$1,384,198	13%	-3%	-1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$104,651	n/a	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$39,364	\$51,043	\$50,992	\$60,214	53%	18%	18%
	11470 Vocational Education; Business Education	\$1,756	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$13	\$0	\$0	n/a	-100%	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$16,200	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	-\$2,198	\$13,033	\$11,922	\$8,416	n/a	-35%	-29%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$16,626	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$1,680	\$0	\$2,138	\$4,756	183%	n/a	122%
	12510 Culturally Different; Communication Disorders	\$27,114	\$42,386	\$51,327	\$27,047	0%	-36%	-47%
	12520 Culturally Different; Compensatory	\$141	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$165,262	\$160,123	\$71,560	n/a	-57%	-55%
	12610 Learning Disability	\$27,155	\$0	\$0	\$81,489	200%	n/a	n/a
	12710 Equal Opportunity At Risk	\$21,511	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$22,900	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$858	\$547	\$267	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$24,654	\$11,678	\$17,722	\$10,471	-58%	-10%	-41%
	14300 Summer School Programs; High School	\$7,691	\$14,609	\$8,018	\$12,908	68%	-12%	61%
	16100 Remediation Testing	\$555	\$60	\$0	\$0	-100%	-100%	n/a
	16200 Preventive Remediation	\$44,681	\$73,090	\$72,942	\$73,140	64%	0%	0%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$132	\$5,595	\$8,055	\$8,801	> 500%	57%	9%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$50,137	\$55,627	\$175,629	\$105,265	110%	89%	-40%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$112,200	\$278,376	\$175,805	\$219,756	96%	-21%	25%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$450	\$0	n/a	n/a	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$30,249	n/a	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$22,641	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$86,285	\$81,811	\$82,456	\$71,752	-17%	-12%	-13%
	22230 Library/Media Services; Audiovisual	\$15,523	\$9,311	\$11,185	\$13,430	-13%	44%	20%
	22290 Library/Media Services; Other Educational Media Services	\$7,892	\$14,543	\$12,429	\$8,025	2%	-45%	-35%
	24100 Office of The Principal	\$314,632	\$359,822	\$355,034	\$404,692	29%	12%	14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$71,455	\$92,193	\$68,914	\$74,322	4%	-19%	8%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$6,430	\$0	n/a	n/a	-100%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$432	\$628	\$51	n/a	-88%	-92%
	26497 2007 Account Code - Teachers Retirement Fund	\$120,588	\$214,620	\$257,173	\$177,974	48%	-17%	-31%
Student Academic Achievement Total		\$3,317,393	\$3,845,787	\$3,873,516	\$4,156,915	25%	8%	7%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$58,431	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$67,755	\$114,553	\$110,122	\$65,173	-4%	-43%	-41%
	21340 Health Services; Nurse Services	\$31,767	\$40,038	\$40,145	\$44,199	39%	10%	10%
	21390 Health Services; Other Health Services	\$370	\$109	\$0	\$0	-100%	-100%	n/a
	21420 Psychological Testing	\$21,846	\$35,442	\$34,374	\$34,251	57%	-3%	0%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,074	\$1,102	\$4,339	n/a	304%	294%
	22110 Improvement of Instruction; Service Area Direction	\$31,999	\$20,530	\$18,666	\$21,423	-33%	4%	15%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,881	\$51,492	\$47,339	\$17,563	> 500%	-66%	-63%
	22130 Improvement of Instruction; Instructional Staff Training	\$899	\$11,572	\$12,939	\$17,216	> 500%	49%	33%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,550	\$1,938	\$12,533	n/a	126%	> 500%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$2,404	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$0	\$0	\$10,765	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$86,847	\$86,475	\$100,391	\$76,659	-12%	-11%	-24%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$4,611	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$99,069	\$105,216	\$108,417	\$114,668	16%	9%	6%

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	23220 Executive Administration; Community Relations	\$0	\$804	\$0	\$0	n/a	-100%	n/a
	23290 Executive Administration; Other Executive Administration Services	\$844	\$0	\$0	\$2,769	228%	n/a	n/a
	24900 Other Support Services, School Administration	\$0	\$135	\$917	\$833	n/a	> 500%	-9%
	26700 2007 Account Code - Technology Coordinator	\$80,537	\$53,554	\$26,384	\$900	-99%	-98%	-97%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$193,477	\$244,480	\$50,968	n/a	-74%	-79%
Student Instructional Support Total		\$423,815	\$720,020	\$747,216	\$539,706	27%	-25%	-28%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$45	\$7,649	\$22,297	\$15,749	> 500%	106%	-29%
	23160 Board of Education; Promotion Expenses	\$6,443	\$4,166	\$3,902	\$4,169	-35%	0%	7%
	23230 Executive Administration; Staff Relations and Negotiations	\$603	\$205	\$779	\$999	66%	388%	28%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$6,361	\$0	\$26,023	n/a	309%	n/a
	25160 Fiscal Services; Financial Accounting	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$966	\$19,528	\$26,459	\$7,650	> 500%	-61%	-71%
	25193 Other Fiscal Services; Printed Forms	\$3,427	\$7,480	\$8,055	\$7,649	123%	2%	-5%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$1,302	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$31,826	\$111	\$5,750	n/a	-82%	> 500%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$13,296	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$10,730	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$34,901	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$19,438	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$75,756	n/a	n/a	n/a
	25920 Ditch Assessments	\$143	\$143	\$15	\$141	-1%	-1%	> 500%
	25950 Other Assessments	\$0	\$0	\$0	\$2,440	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$33,316	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$443,841	\$560,484	\$576,741	\$589,043	33%	5%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$96,058	\$10,991	\$9,619	\$11,956	-88%	9%	24%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$510	\$29,997	\$16,055	\$26,543	> 500%	-12%	65%
	26499 2007 Account Code - Other	\$0	\$0	\$41,348	\$43,409	n/a	n/a	5%
	26600 Operation and Maintenance of Plant Services; Security Services	\$9,573	\$268	\$438	\$1,369	-86%	411%	212%
	26700 Operation and Maintenance of Plant Services; Insurance	\$50,632	\$47,630	\$21,025	\$58,874	16%	24%	180%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$13,080	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$0	\$16,080	\$0	\$21,286	n/a	32%	n/a
	27100 Student Transportation; Vehicle Operation	\$119,451	\$205,960	\$213,566	\$192,986	62%	-6%	-10%
	27200 Student Transportation; Monitoring Services	\$0	\$3,111	\$1,203	\$11,493	n/a	269%	> 500%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$186,402	\$98,873	\$82,419	\$48,220	-74%	-51%	-41%
	27400 Student Transportation; Purchase of School Buses	\$0	\$144,997	\$139,990	\$139,990	n/a	-3%	0%
	27500 Student Transportation; Insurance on Buses	\$252	\$17,160	\$10,852	\$17,766	> 500%	4%	64%
	27700 Student Transportation; Contracted Transportation Services	\$74,832	\$6,748	\$6,444	\$4,192	-94%	-38%	-35%
	27900 Student Transportation; Other Student Transportation Services	\$444	\$13,513	\$4,299	\$71,743	> 500%	431%	> 500%
	27910 Student Transportation; Bus Driver Training	\$0	\$835	\$288	\$100	n/a	-88%	-65%
	31100 Food Services Operations; Service Area Direction	\$16,302	\$22,109	\$25,993	\$25,134	54%	14%	-3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$115,509	\$115,342	\$122,659	\$127,195	10%	10%	4%
	31300 Food Services Operations; Food Delivery	\$17,178	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$146,760	\$152,586	\$179,501	\$178,458	22%	17%	-1%
	31900 Other Food Services	\$1,471	\$0	\$23	\$2,219	51%	n/a	> 500%
	33100 Community Service Operations; Direction of Community Services	\$497	\$2,723	\$252	\$0	-100%	-100%	-100%
	33200 Community Recreation	\$5,463	\$473	\$942	\$293	-95%	-38%	-69%
	33400 Athletic Coaches	\$31,295	\$34,085	\$31,465	\$55,737	78%	64%	77%
	33990 Other Community Services; Other	\$960	\$0	\$0	\$941	-2%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$44,822	\$76,382	\$76,953	n/a	72%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$4,768	\$4,344	\$16,841	n/a	253%	288%
Overhead and Operational Total		\$1,329,157	\$1,610,913	\$1,627,465	\$1,995,125	50%	24%	23%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$146,855	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	43000 Facilities Acquisition and Construction; Professional Services	\$11,803	\$5,264	\$5,000	\$5,000	-58%	-5%	0%
	45100 Building Acquisition, Construction and Improvements	\$0	\$41,506	\$121,715	\$204,871	n/a	394%	68%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$99,323	\$99,323	\$99,323	n/a	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$10,560	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$33,486	\$6,137	\$19,778	n/a	-41%	222%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$6,472	\$19,023	\$0	\$14,032	117%	-26%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$40,000	\$80,000	\$145,000	n/a	263%	81%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$1,103,692	\$600,000	\$900,000	n/a	-18%	50%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$11,149	\$20,768	\$18,344	n/a	65%	-12%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$11,741	\$0	\$0	n/a	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$186,323	\$598,000	\$602,000	\$444,449	139%	-26%	-26%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$156,551	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$53,897	\$0	\$0	\$0	-100%	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$250	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$405,600	\$1,963,184	\$1,534,942	\$2,017,907	398%	3%	31%
prorated								
	26491 2007 Account Code - PERF	\$55,273	\$44,799	\$51,177	\$27,614	-50%	-38%	-46%
	26492 2007 Account Code - Social Security	\$286,419	\$319,690	\$306,206	\$159,678	-44%	-50%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$34,415	\$22,469	\$15,317	n/a	-55%	-32%
	26494 2007 Account Code - Group Insurance	\$135,333	\$401,545	\$387,887	\$285,342	111%	-29%	-26%
	26496 2007 Account Code - Unemployment Compensation	\$233	\$1,022	\$75	\$0	-100%	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$78,159	\$30,476	\$20,405	n/a	-74%	-33%
prorated Total		\$477,258	\$879,630	\$798,291	\$508,356	7%	-42%	-36%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,685,688	\$4,496,276	\$4,461,344	\$4,527,174	23%	1%	1%	61.9%	49.9%	52.0%	49.1%
Student Instructional Support	\$460,467	\$810,354	\$823,959	\$583,393	27%	-28%	-29%	7.7%	9.0%	9.6%	6.3%
Overhead and Operational	\$1,401,466	\$1,749,720	\$1,761,185	\$2,089,535	49%	19%	19%	23.5%	19.4%	20.5%	22.7%
Nonoperational	\$405,600	\$1,963,184	\$1,534,942	\$2,017,907	398%	3%	31%	6.8%	21.8%	17.9%	21.9%
Grand Total	\$5,953,222	\$9,019,534	\$8,581,430	\$9,218,010	55%	2%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.6%	58.8%	61.6%	55.4%